Internal Revenue Service, Treasury

§ 1.172-6

Less:			Less:		
Taxable income for 1955 (the			Taxable income for 1955 (the		
\$30,000 taxable income for			\$30,000 taxable income for		
such year reduced by the			such year reduced by the		
carryback to such year of \$60,000 from 1956, the			carryback to such year of		
\$60,000 from 1956, the carryback from 1958 to 1955			\$60,000 from 1956, the carryback from 1958 to 1955		
not being taken into account)	0		not being taken into account)	0	
Taxable income for 1956 (a year			Taxable income for 1956 (a year	·	
in which a net operating loss			in which a net operating loss		
was sustained)	0		was sustained)	0	
Taxable income for 1957 (the			Taxable income for 1957 (the		
\$20,000 taxable income for such year reduced by the car-			\$20,000 taxable income for		
ryover to such year of \$30,000			such year reduced by the car-		
from 1956, the carryback from			ryover to such year of \$30,000		
1958 to 1957 not being taken			from 1956, the carryback from 1958 to 1957 not being taken		
into account)	0		into account)	0	
Taxable income for 1959 (the			Taxable income for 1959 (the		
\$30,000 taxable income for			\$30,000 taxable income for		
such year reduced by the car- ryover to such year of \$10,000			such year reduced by the car-		
from 1956, the carryover from			ryover to such year of \$10,000		
1958 to 1959 not being taken			from 1956, the carryover from		
into account)	\$20,000		1958 to 1959 not being taken into account)	\$20,000	
		20,000	Taxable income for 1960 (the	\$20,000	
Corriover	-	120,000	\$35,000 taxable income for		
Carryover		130,000	such year reduced by the car-		
(6) Carryover to 1961. Th	e carry	over to	ryover to such year of \$0 from		
this year is \$95,000, cor			1956, the carryover from 1958		
lows:	1		to 1960 not being taken into	05.000	
Net operating loss		\$150,000	account) for 1061 (the	35,000	
Less:		ψ130,000	Taxable income for 1961 (the \$75,000 taxable income for		
Taxable income for 1955 (the			such year reduced by the car-		
\$30,000 taxable income for			ryover to such year of \$0 from		
such year reduced by the			1956, the carryover from 1958		
carryback to such year of			to 1961 not being taken into	75.000	
\$60,000 from 1956, the carryback from 1958 to 1955			account)	75,000	
			account, minimum		400 000
	0				130,000
not being taken into account) Taxable income for 1956 (a year	0		,		
not being taken into account) Taxable income for 1956 (a year in which a net operating loss			Carryover		20,000
not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained)	0		,		20,000
not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained)			Carryover(8) Carryover to 1963. Th	e carry	20,000 over to
not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained) Taxable income for 1957 (the \$20,000 taxable income for			Carryover(8) Carryover to 1963. Th	e carry ted as f	20,000 over to ollows:
not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained)			Carryover(8) Carryover to 1963. Th	e carry ted as f	20,000 over to
not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained)			Carryover	e carry ted as f	20,000 over to ollows:
not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained)	0		Carryover(8) Carryover to 1963. Th	e carry ted as f	20,000 over to ollows:
not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained) Taxable income for 1957 (the \$20,000 taxable income for such year reduced by the carryover to such year of \$30,000 from 1956, the carryback from 1958 to 1957 not being taken into account)			Carryover to 1963. The this year is \$3,000, compused Net operating loss	e carry ted as f	20,000 over to ollows:
not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained) Taxable income for 1957 (the \$20,000 taxable income for such year reduced by the carryover to such year of \$30,000 from 1956, the carryback from 1958 to 1957 not being taken into account)	0		Carryover	e carry ted as f	20,000 over to ollows:
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not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained)	0		Carryover to 1963. The this year is \$3,000, compuse Net operating loss	e carry ted as f	20,000 over to ollows:
not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained)	0		Carryover	e carry ted as f	20,000 over to ollows:
not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained)	0		Carryover to 1963. The this year is \$3,000, compuse Net operating loss	e carry ted as f	20,000 over to ollows:
not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained)	0		Carryover to 1963. The this year is \$3,000, compuse Net operating loss	e carry ted as f	20,000 over to ollows:
not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained)	0		Carryover to 1963. The this year is \$3,000, compuses. Net operating loss	ted as f	20,000 over to ollows:
not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained)	0		Carryover to 1963. The this year is \$3,000, compuse Net operating loss	ted as f	20,000 over to ollows:
not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained)	0		Carryover to 1963. The this year is \$3,000, compuse Net operating loss	ted as f	20,000 over to ollows:
not being taken into account). Taxable income for 1956 (a year in which a net operating loss was sustained)	0		Carryover to 1963. The this year is \$3,000, compuses: Taxable income for 1955 (the \$30,000 taxable income for such year reduced by the carryback to such year of \$60,000 from 1956, the carryback from 1958 to 1955 not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained) Taxable income for 1957 (the \$20,000 taxable income for such year reduced by the carryover to such year of \$30,000	ted as f	20,000 over to ollows:
not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained)	0 \$20,000		Carryover to 1963. The this year is \$3,000, compuse Net operating loss	ted as f	20,000 over to ollows:
not being taken into account). Taxable income for 1956 (a year in which a net operating loss was sustained)	0	55 000	Carryover to 1963. The this year is \$3,000, compuses: Taxable income for 1955 (the \$30,000 taxable income for such year reduced by the carryback to such year of \$60,000 from 1956, the carryback from 1958 to 1955 not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained) Taxable income for 1957 (the \$20,000 taxable income for such year reduced by the carryover to such year of \$30,000	ted as f	20,000 over to ollows:
not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained)	0 \$20,000	55,000	Carryover to 1963. The this year is \$3,000, compuse this year is \$3,000, compuse the san, one to the san, one to the san, one to the carryback to such year of \$60,000 from 1956, the carryback from 1958 to 1955 not being taken into account). Taxable income for 1956 (a year in which a net operating loss was sustained). Taxable income for 1957 (the \$20,000 taxable income for such year reduced by the carryover to such year of \$30,000 from 1956, the carryback from 1958 to 1957 not being taken	e carry ted as f 	20,000 over to ollows:
not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained)	0 \$20,000 35,000	55,000 95,000	Carryover to 1963. The this year is \$3,000, compuse to operating loss. Less: Taxable income for 1955 (the \$30,000 taxable income for such year reduced by the carryback to such year of \$60,000 from 1956, the carryback from 1958 to 1955 not being taken into account). Taxable income for 1956 (a year in which a net operating loss was sustained). Taxable income for 1957 (the \$20,000 taxable income for such year reduced by the carryover to such year of \$30,000 from 1958 to 1957 not being taken into account). Taxable income for 1959 (the \$30,000 taxable income for 1959 (the \$30,000 taxable income for 1959).	e carry ted as f 	20,000 over to ollows:
not being taken into account). Taxable income for 1956 (a year in which a net operating loss was sustained)	\$20,000	95,000	Carryover to 1963. The this year is \$3,000, compuses: Taxable income for 1955 (the \$30,000 taxable income for such year reduced by the carryback to such year of \$60,000 from 1956, the carryback from 1958 to 1955 not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained)	e carry ted as f 	20,000 over to ollows:
not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained)	0 \$20,000 35,000 ne carryo	95,000 over to	Carryover to 1963. The this year is \$3,000, compuse Net operating loss	e carry ted as f 	20,000 over to ollows:
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not being taken into account) Taxable income for 1956 (a year in which a net operating loss was sustained)	0 \$20,000 35,000 ne carryo	95,000 over to	Carryover to 1963. The this year is \$3,000, compuse Net operating loss	e carry ted as f 	20,000 over to ollows:
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